

In cities and towns of 10,000 population and over—

Where not more than three persons are employed\$20.00

Where more than three persons are employed\$40.00

College students
excepted.

(a) This section shall not apply to any bona fide student of any college or university in this State operating such pressing or dry cleaning business at such college or university during the school term of such college or university.

Counties may
not levy tax,
but cities and
towns may.

(b) Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

SEC. 140. *Barber Shops.*

Tax on barber
shops and beauty
parlors gradu-
ated upon basis
of chairs and
operators.

Every person, firm, or corporation engaged in the business of conducting a barber shop, beauty shop or parlor, or other shop of like kind shall apply for and procure from the Commissioner of Revenue a State license for the privilege of conducting such business, and shall pay for such license the following tax:

For each barber chair maintained in a barber shop\$2.00

For each operator in such beauty shop, parlor, or

other shop of like kind in any office, hotel, or other

place\$5.00

Counties may
not levy tax,
but cities and
towns may.

Counties shall not levy a license tax under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

SEC. 141. *Shoeshine Parlors.*

Tax on shoeshine
parlors gradu-
ated upon basis
of chairs and
operators.

Every person, firm, or corporation who or which maintains or operates a place of business wherein is operated a shoeshine parlor, stand, or chair or other device shall apply for and procure from the Commissioner of Revenue a State license for the privilege of conducting such business, and shall pay for such license the following tax:

Where the number of chairs or operators are not

more than two\$ 5.00

Where the number of chairs or operators are more

than two and less than six\$10.00

Where the number of chairs or operators are six and

less than ten\$20.00

Where the number of chairs or operators are ten or more \$30.00

Counties may
not levy tax,
but cities and
towns may.

Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

SEC. 142. *Tobacco Warehouses.*

Tax on tobacco
warehouses.

Every person, firm, or corporation engaged in the business of operating a warehouse for the sale of leaf tobacco upon commission shall, on or before the first day of June of each year, apply for and obtain from the Commissioner of Revenue a State license for the privilege of operating such warehouse for the